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Washington, DC 101



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ANNUAL AUDITED REPORT FORM X-17A-5 PART III OMB APPROVAL
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#### **FACING PAGE**

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

01/01/07

REPORT FOR THE PERIOD BEG	GINNING AND	NNING AND ENDING		
	MM/DD/YY		MM/DD/YY	
	A. REGISTRANT IDENTIFICATION	Ň		
NAME OF BROKER-DEALER: Lane, Berry & Co. International, LLC  ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)		ļ	OFFICIAL USE ONLY	
			FIRM I.D. NO.	
125 High Street, Suite 2500		•		
	. (No. and Street)			
Boston	MA	02110		
(City)	(State)	(Zip Code)		
NAME AND TELEPHONE NUMI Christine Albertelli	BER OF PERSON TO CONTACT IN REGARD	TO THIS REPOR	RT 7)624-7060	
			ea Code – Telephone Number	
<del></del>	B. ACCOUNTANT IDENTIFICATION	N		
INDEPENDENT PUBLIC ACCOUNTS THOUSAND LLP	JNTANT whose opinion is contained in this Rep  (Name - if individual, state last, first, middle		The factor of the Control of the Con	
226 Causeway Street	Boston	MA	02114	
(Address)	(City)	(State)	(Zip Code)	
CHECK ONE:				
☐ Certified Public Acc	countant	ØD.c	10500-	
☐ Public Accountant		A LEG	" IESSED	
Accountant not resid	dent in United States or any of its possessions.	4) MAR	CESSED 2 1 2008	
	FOR OFFICIAL USE ONLY	TH	OWSON	
		' Fin	ANCIAL	
<u> </u>				

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.



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OATH OR AFFIRMATION				
1, Christine Albertelli, swear (or affirm) that, to the best of				
my knowledge and belief the accompanying financial statement and supporting scheduled pertaining to the firm of				
Lane, Berry & Co, International, LLC as				
of <u>December</u> 31, 2007, are true and correct. I further swear (or affirm) that				
neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account				
classified solely as that of a customer, except as follows:				
•				
Signature				
$\sim$				
CARL ROCKY GRAZIANO Notary Public				
Commonwealth of Massachusetts				
My Commission Expires January 30, 2009				
Notary Public				
This report ** contains (check all applicable boxes):				
☐ (a) Facing Page. ☐ (b) Statement of Financial Condition.				
🖼 (c) Statement of Income (Loss).				
<ul> <li>□ (d) Statement of Changes in Financial Condition.</li> <li>□ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.</li> </ul>				
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.				
(g) Computation of Net Capital.				
(h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.  (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.				
(i) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the				
Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.  (k) A Reconciliation between the audited and unaudited Statements of Pinancial Condition with respect to methods of				
(k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.				
(i) An Oath or Affirmation.				
<ul> <li>(m) A copy of the SIPC Supplemental Report.</li> <li>(n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.</li> </ul>				
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<sup>\*\*</sup> For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

# Report of Independent Certified Public Accountants Grant Thornton &

**Accountants and Business Advisors** 

Managing Member Lane, Berry & Co. International, LLC

We have audited the accompanying statement of financial condition of Lane, Berry & Co. International, LLC (the "Company"), a wholly-owned subsidiary of Lane Berry Holdings, LLC ("Holdings"), as of December 31, 2007, and the related statements of operations, changes in member's equity and cash flows for the year then ended that you are filing pursuant to rule 17a-5 under the Securities Exchange Act of 1934. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lane, Berry & Co. International, LLC as of December 31, 2007, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by rule 17a-5 under the Securities Exchange Act of 1934. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Boston, Massachusetts February 27, 2008

Grant Thornton LLP

226 Causeway Street Boston, MA 02114-2155 T 617.723.7900 F 617.723.3640

W www.grantthornton.com

## Lane, Berry & Co. International, LLC (A wholly owned subsidiary of Lane Berry Holdings, LLC)

### STATEMENT OF FINANCIAL CONDITION

December 31, 2007 (Dollars in thousands, except for Shares and Schedule I)

### **ASSETS**

Cash Accounts receivable Prepaid expenses and other assets Securities owned, not readily marketable, at estimated fair value Property and equipment, net		11,069 131 66 501 934
Total assets	\$_	12,701
LIABILITIES AND MEMBER'S EQUITY		
Liabilities: Accounts payable Accrued expenses	\$ _	120 5,520
Total liabilities	_	5,640
Member's equity	_	7,061
Total liabilities and member's equity		12,701

